


***FTR 2006/4W - Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'fishing operations' as defined in section 34 of the Energy Grants (Credit) Scheme Act 2003***

 This cover sheet is provided for information only. It does not form part of *FTR 2006/4W - Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'fishing operations' as defined in section 34 of the Energy Grants (Credit) Scheme Act 2003*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2012*



## Fuel Tax Ruling

Fuel tax: fuel tax credits for taxable fuel acquired or manufactured in, or imported into Australia for use in carrying on an enterprise involving 'fishing operations' as defined in section 34 of the *Energy Grants (Credit) Scheme Act 2003*

**ⓘ This publication provides you with the following level of protection:**

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

## Withdrawal

1. This Ruling is withdrawn and ceases to have effect on 1 July 2012. The Ruling continues to apply, in respect of the fuel tax law ruled upon, to all taxpayers within the specified class who acquire, manufacture in, or import into, Australia, taxable fuel before 1 July 2012. Thus, the Ruling continues to apply to those taxpayers, even following its withdrawal, who acquire taxable fuel prior to the withdrawal of the Ruling (see paragraph 46 of TR 2006/10).

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**Commissioner of Taxation**

4 October 2006

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## References

*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

FTD 2006/2; FTD 2006/3;  
 GSTR 2006/3; GSTR 2006/4;  
 MT 2006/1; PGBR 2004/1;  
 PGBR 2005/1; PGBR 2005/2;  
 PGBR 2005/3; TR 97/11;  
 TR 97/11ER; TR 2006/10

*Subject references:*

- acquire
- acquire, or manufacture in, or import into, Australia
- attribution
- apportionment
- apportionment of fuel
- BAS
- business
- business activity statement
- business purposes
- carrying on your enterprise
- cash
- construction of ponds, tanks and other structures
- credit
- decreasing fuel tax adjustment
- diesel fuel
- early payment
- election
- eligible use
- energy grant
- Energy Grants Scheme
- entitlement
- grants
- half credit
- in
- in whole or in part
- increasing fuel tax adjustment
- farming of fish
- fish
- fishing operations
- fuel tax adjustment
- fuel tax credit
- fuel tax credit system
- net fuel amount
- off-road diesel fuel
- pearling operations
- primary production
- qualifying use
- recreation, sport or tourism
- tax period

- taxable fuel
- use
- use in fishing operations

*Legislative references:*

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- ANTS(GST)A 1999 9-20
- ANTS(GST)A 1999 Div 23
- ANTS(GST)A 1999 184-1
- ANTS(GST)A 1999 195-1
- EGCSA 2003
- EGCSA 2003 4
- EGCSA 2003 21
- EGCSA 2003 34
- EGCSA 2003 34(1)
- EGCSA 2003 34(1)(a)
- EGCSA 2003 34(1)(b)
- EGCSA 2003 34(1)(c)
- EGCSA 2003 34(1)(d)
- EGCSA 2003 34(1)(e)
- EGCSA 2003 34(1)(f)
- EGCSA 2003 34(1)(g)
- EGCSA 2003 34(1)(h)
- EGCSA 2003 34(1)(i)
- EGCSA 2003 34(2)
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- EGCSA 2003 52
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- EGCSA 2003 53(7)
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- FTA 2006 Subdiv 41-B
- FTA 2006 41-5
- FTA 2006 41-5(1)
- FTA 2006 41-5(2)
- FTA 2006 Div 43
- FTA 2006 Div 44
- FTA 2006 44-5(3)
- FTA 2006 Subdiv 45-A
- FTA 2006 45-5
- FTA 2006 45-5(2)
- FTA 2006 Div 60
- FTA 2006 60-5
- FTA 2006 60-5(1)
- FTA 2006 61-15
- FTA 2006 61-20

- FTA 2006 Div 65
  - FTA 2006 65-5(1)
  - FTA 2006 65-5(3)
  - FTA 2006 65-5(4))
  - FTA 2006 65-5(5)
  - FTA 2006 95-5
  - FTA 2006 110-5
  - FT (Consequential and Transitional Provisions) Act 2006
  - FT (Consequential and Transitional Provisions) Act 2006 Sch 3
  - FT (Consequential and Transitional Provisions) Act 2006 Sch 3 9
  - FT (Consequential and Transitional Provisions) Act 2006 Sch 3 9(3)
  - FT (Consequential and Transitional Provisions) Act 2006 Sch 3 10
  - FT (Consequential and Transitional Provisions) Act 2006 Sch 3 10(5)(b)
  - FT (Consequential and Transitional Provisions) Act 2006 Sch 3 11
  - FT (Consequential and Transitional Provisions) Act 2006 Sch 3 11(5)(b)
  - FT (Consequential and Transitional Provisions) Act 2006 Sch 3 11(6)
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  - PGBA Act 2000 15(2)(db)
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  - Customs Act 1901
  - Customs Act 1901 164
  - Customs Tariff Act 1995
  - Customs Tariff Act 1995 9
  - Excise Act 1901
  - Excise Act 1901 78A
  - Excise Tariff Act 1921
  - Tax Laws Amendment (2009 Measures No. 2) Act 2009 Sch 7 16(4)
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- Case References:*
- Attorney-General v. Brown [1920] 1 KB 773
  - Australian National Railways Commission v. Collector of Customs SA (1985) 8 FCR 264; (1985) 69 ALR 367
  - Canwan Coals Pty Ltd v. Federal Commissioner of Taxation (1974) 4 ALR 223; (1974) 1 NSWLR 728; (1974) 4 ATR 669; 74 ATC 4231
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  - Collector of Customs v. Cliffs Robe River Iron Associates (1985) 7 FCR 271; (1985) 7 ALN N269a
  - Collector of Customs v. Pozzolanic Enterprises Pty Limited (1993) 43 FCR 280; (1993) 115 ALR 1
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- Dalton v. Deputy Federal Commissioner of Taxation AAT Case 12,533; (1998) 98 ATC 2025; (1998) 37 ATR 1243
- District Council of Coober Pedy and Cowell Electric Supply Company Ltd v. Collector of Customs (1993) 42 FCR 127; (1993) 17 AAR 369
- Ferguson v. Federal Commissioner of Taxation (1979) 79 ATC 4261; (1979) 9 ATR 873; (1979) 26 ALR 307
- Federal Commissioner of Taxation v. Payne (2001) HCA 3, 46 ATR 228; 2001 ATC 4027; (2001) 202 CLR 93; (2001) 177 ALR 270; (2001) 75 ALJR 442
- Re Latham (Dec) [1962] Ch 616
- R v. Regos and Morgan (1947) 74 CLR 613; (1947) 21 ALJ 110
- Re Wandoo Alliance Pty Ltd v. Chief Executive Officer of Customs [2001] AATA 801; (2001) 34 AAR 98
- Ronpibon Tin NL v. FC of T (1949) 78 CLR 47

*Other references:*

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NO: 2006/3602

ISSN:

ATOlaw topic: Fuel Tax